



Office of
Inspector
General

October 1, 2005 – September 30, 2006

Message from the Inspector General

I am pleased to present the United States Department of Agriculture (USDA) Office of Inspector General's (OIG) Annual Business Plan (ABP) for fiscal year (FY) 2006. Our plan consolidates audit, investigative, and other activities into a single document that sets out the goals and objectives for our work in FY 2006. The ABP is aligned with our current strategic plan for FY 2004-2008.

The FY 2006 ABP describes how OIG will achieve our mission of promoting effectiveness and integrity in the delivery of USDA programs. The work outlined in the ABP is the most critical work being performed by OIG as we move towards our goals of assessing how effectively USDA uses taxpayer dollars, improves programs and operations, serves the American public, and increases efficiency and accountability.

OIG is committed to supporting USDA cleanup and recovery efforts in the Gulf Coast resulting from Hurricanes Katrina and Rita. We are taking prompt and comprehensive action to prevent fraud, waste, and abuse in the funding allocated in response to the recent hurricanes and subsequent devastation of the Gulf Coast. Through a coordinated program of audits, investigations, and other reviews, USDA OIG is addressing the areas of highest risk and providing insight and support to USDA program agencies. Auditors and investigators are working together to ensure accountability for program funds and to deter fraud and abuse. Our ongoing efforts focus heavily on prevention, including reviewing controls and monitoring and advising Department officials on contracts, grants, and purchase transactions.

I look forward to working with the Secretary and the Congress on behalf of the American public to improve USDA programs and operations.

A handwritten signature in black ink, reading "Phyllis K. Fong". The signature is fluid and cursive, with the first name "Phyllis" being more prominent and the last name "Fong" following in a similar style.

Phyllis K. Fong
Inspector General

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Introduction

The United States Department of Agriculture (USDA), Office of Inspector General's (OIG) Strategic Plan for FY 2004-2008 established our mission, vision, goals, and areas of emphasis for the next 5 years. In so doing, it set the direction for OIG to provide a positive return on the United States taxpayers' investment by asking the following critical questions of all the work that we plan to undertake: Are we addressing the most important matters? Are we achieving significant results?

The FY 06 work that OIG intends to undertake in support of our current strategic plan is presented in this Annual Business Plan (ABP).

Planning Framework

The USDA OIG Strategic Plan for FY 2004–2008 reflects a concerted effort at all levels of our organization to assess our purpose, our future, and what we must do to provide a worthy return on the U.S. taxpayers' investment. It constitutes a roadmap and guides our efforts in OIG.

As part of our strategic plan, we have identified three key challenges overall for USDA:

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1. Safety, Security and Public Health
 2. Integrity of Benefits and Entitlements Programs
 3. Management of Public Resources
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To support the Department in these areas, we have prioritized our work to focus on five key areas of emphasis:

- Public Health and Safety
 - Physical and Research Security
 - Information Technology Security and Management
 - Farm Programs
 - Employee Corruption
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Our planning process addresses the challenges facing the Department as well as improvements needed within

OIG. We have developed four strategic goals to guide our work – three business goals to address the three key challenges facing the Department and one management goal geared towards improvements in OIG operations:

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1. Support USDA in the enhancement of safety and security measures to protect USDA and agricultural resources and in related public health concerns.
 2. Reduce program vulnerabilities and enhance integrity in the delivery of benefits to individuals.
 3. Increase the efficiency and effectiveness with which USDA manages and employs public assets and resources, including physical and information resources.
 4. Ensure OIG readiness to achieve its strategic goals.
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Ultimately, this ABP, budget requests and semiannual reports will work in concert to present a unified view of historical trends, our current situation, ongoing efforts, and future goals, all based on the framework of our strategic plan. Our plans are flexible, and we anticipate amending them as needed in response to changing situations.

Appendix A lists Web sites that contain information on the OIG and USDA strategic plans and on USDA Management Challenges.

Resources and Organization

The work proposed for this ABP was also assessed in terms of the availability of the necessary resources to accomplish it. Appendix B describes our current organizational structure and functional responsibilities.

FY 06 Work Plan

A summary of the work planned in support of each of the identified strategic goals for FY 06 follows.

Goal 1

Support USDA in the enhancement of safety and security measures to protect USDA and agricultural resources and in related public health concerns

Investigative Work

We anticipate devoting about 15 percent of our investigative resources to this goal in FY 06. Our focus includes the investigation of threats to the food supply, the agricultural sector, USDA employees, and national security. Priority work in FY 06 will include the following:

- Investigate threats involving the safety of meat, poultry, or egg products to ensure the timely response and appropriate, prompt corrective action necessary to protect the public from ill effects of food tampering or tainted food.
- Investigate animal, animal product, plant, and plant product smuggling that may introduce devastating pests and diseases into the American agricultural sector.
- Coordinate investigations with joint terrorism and financial task forces throughout the Nation in support of homeland security efforts, many of which target funds transferred overseas.
- Protect USDA employees and facilities from threats to safety and security, including investigations of Forest Service (FS) firefighter deaths and violent assaults on employees.
- Respond to national emergencies impacting the American agricultural sector.

Audit Work

We anticipate devoting about 8 percent of our audit resources to this goal in FY 06. Our audit focus includes

the assessment of management control systems designed to ensure that the Department is effectively protecting both the consumer and the Nation's agricultural resources. Our audit work will also focus on Homeland Security and the continued evaluation of the effectiveness of the Department's actions in coordinating and communicating increased security controls Departmentwide and with other Federal departments. Audit work to be performed in FY 06 includes the following:

- Continue to review USDA Homeland Security initiatives to evaluate specific areas of the Department's implementation of Homeland Security Presidential Decision Directive 9.
- Monitor USDA's implementation of the Bovine Spongiform Encephalopathy (BSE) Maintenance Program.
- Review USDA's controls over genetically engineered animal/insect research to determine whether departmental regulations provide adequate authority and whether sufficient controls are in place.
- Determine the status of USDA's progress in enhancing agricultural bio-security through diagnostic and reporting networks.
- Determine whether the Food Safety and Inspection Service's (FSIS) monitoring of sanitation and processing in egg processing plants is adequate.
- Review the effectiveness of the Animal and Plant Health Inspection Service's Safeguarding, Intervention, and Trade Compliance controls to identify and prevent unauthorized entry of prohibited products into the United States.
- Determine the effectiveness of the Interstate Certificate of Veterinary Inspection system for tracking imported and domestic livestock across State borders.
- Review FS Air Safety Program to determine whether the aircraft FS uses to fight wildland fires are adequately maintained and whether the pilots that fly them have the proper training and qualifications.

Planned Audit follow-up work includes continued monitoring of corrective actions taken and planned by the Commodity Credit Corporation in response to recommendations in our February 2004 audit report entitled, "Homeland Security Issues for USDA Commodity Inventories."

Goal 2

Reduce program vulnerabilities and enhance integrity in the delivery of benefits to individuals

Investigative Work

We anticipate devoting about 65 percent of our investigative resources to this goal in FY 06. Our focus includes threats to the integrity and effectiveness of USDA benefits programs. Priority work in FY 06 will include the following:

- Identify potential fraud, in coordination with other Federal, State, and local law enforcement agencies, as rebuilding of the infrastructure in the Gulf Coast area begins.
- Investigate allegations of criminal activity in farm programs, such as crop insurance fraud, payment limitation fraud, and illegal conversion of mortgaged property.
- Investigate allegations of criminal activity in nutrition programs, such as large-scale food stamp benefit and Women, Infants, and Children (WIC) voucher trafficking, and fraud in school lunch, commodity, and other feeding programs.
- Investigate allegations of criminal activity in rural development programs, such as loan fraud and embezzlement of project funds.
- Investigate allegations of criminal activity in USDA programs designed to enhance and protect U.S. food commodities overseas.
- Investigate allegations of criminal activity in various USDA programs relating to national emergencies.

Audit Work

We anticipate devoting about 27 percent of our audit resources to this goal in FY 06. The focus includes the continued examination of improper payments and the effectiveness of internal control systems. Audits to be performed in FY 06 include the following:

- Assess the delivery of hurricane relief assistance, performed at FS command centers and field operations

in Louisiana and Mississippi, to help safeguard against fraud, waste, and abuse.

- Observe the disaster food stamp application process, review fraud prevention reports, and develop information about Electronic Benefit Transaction contracts, the replacement of lost or stolen Point of Sale terminals, and detailed information about store locations and benefit redemption, with the objective of improving the delivery of food stamps to disaster victims and reducing the risk of fraud.
- Review the risk assessment process and the progress of corrective actions taken for those programs to be determined at high risk for improper payments.
- Continue to monitor Electronic Benefits Transfer (EBT) systems for the Food Stamp Program to determine if controls are in place and newly implemented systems are functioning as designed.
- Evaluate the Food and Nutrition Service's strategy to implement nationwide EBT for the Special Supplemental Nutrition Program for Women, Infants, and Children.
- Review Rural Rental Housing construction costs to determine if internal controls are adequate to ensure construction costs are accurate and actually incurred, and if direct loan funds were used only for authorized purposes.
- Review the Farm Service Agency's (FSA) crop bases on lands with conservation easements.
- Determine if FSA has developed and implemented adequate business processes and management controls in accordance with the Debt Collection Improvement Act of 1996.
- Assess FSA's implementation of the Tobacco Transition Payment (Tobacco Buyout) Program.
- Determine the effectiveness of Risk Management Agency (RMA) controls over prevented planting indemnity payments.
- Evaluate RMA controls over the use of optional units to ensure claims are adequately supported.

Crosscutting Work

Additional OIG work in support of Goal 2 will focus increase OIG's and USDA's ability to prevent or detect program abuse and criminal activity. Related work to be performed in FY 06 will include the following:

- Monitor hurricane disaster relief efforts to ensure accountability for USDA disaster assistance funds and enhance integrity in the delivery of benefits.
- Monitor development of the 2007 Farm Bill.
- Analyze past audits and investigations of USDA crop insurance and disaster assistance farm programs to identify ways to fortify program controls and reduce fraud and abuse.
- Review all USDA programs that transfer funds overseas to identify vulnerabilities and develop recommendations for enhanced integrity.
- Review USDA programs that enhance the export of U.S. commodities overseas to ensure the adequacy and effectiveness of controls in program management.
- Continue review of the Food Stamp Program to identify internal control and systemic weaknesses, and other vulnerabilities relating to the electronic equipment utilized by the program.
- Review scientific misconduct cases to identify program vulnerabilities and to make recommendations that support integrity in USDA funded research.

Goal 3

Increase the efficiency and effectiveness with which USDA manages and employs and information resources

Investigative Work

We anticipate devoting about 20 percent of our investigative resources to this goal in FY 06. Our focus includes allegations involving potential criminal violations that have employee corruption or fraud implications. Priority work in FY 06 will include the following:

- Investigate bribery and other significant criminal activity involving USDA employees.
- Investigate allegations of criminal misuse of Government computers by employees, including accessing and downloading child pornography.

Audit Work

We anticipate devoting about 65 percent of our audit resources to this goal in FY 06. Our audit focus includes the following:

- Audit the FY 06 financial statements for the six stand-alone agencies and USDA's consolidated statements.
- Evaluate the adequacy of security over USDA's Information Technology resources to ensure compliance with the Federal Information Security Management Act.
- Review the National Information Technology Center and the National Finance Center general controls to determine whether controls are in place and operating effectively.
- Review FS controls governing the use of stewardship contracts.
- Review FSA controls over recovery of advance countercyclical payments that exceed the final payments.
- Evaluate security measures in place for select USDA E-Gov initiatives.

- Evaluate Agricultural Research Service and Natural Resources Conservation Service contract management and compliance with Federal and USDA acquisition requirements.
- Determine whether FS implemented an adequate system of internal controls to ensure the agency is accountable for the efficient and effective delivery of its programs.
- Evaluate the effectiveness of RMA's compliance office activities.
- Assess FAS Export Credit Guarantee Programs and identify any necessary changes to improve program operations.

Goal 4

Ensure OIG readiness

Resource Management and Special Projects

We anticipate completing the following projects in FY 06 to ensure that we are fully prepared to achieve our mission:

- Establish a comprehensive OIG-wide approach to risk management and planning using project management concepts and techniques to achieve successful project performance.
- Continue to develop and implement a Human Capital Program that includes a management training program; continued implementation of audit and investigative core competencies; faster recruitment through use of an automated recruitment system; succession planning; and improved employee motivation.
- Expand OIG's information technology capability by developing an automated investigations case management system and implementing an advanced electronic filing/hotline management system.
- Improve OIG external and internal communications by reviewing and updating OIG directives and guidance system for relevancy and compliance and enhancing OIG Internet and Intranet presence.

Performance Summary and Results

Our Strategic Plan established a life-cycle approach to our outputs that tracks individual actions at critical milestones to identify the results of our work. We began measuring the results of our work in FY 05. During this time period, 100 percent of OIG's performance results met or exceeded performance targets. The following illustrates our FY 05 results in comparison to our performance targets.

OIG Strategic and Performance Goals and FY 2005 Results

Strategic Goal	Performance Goals
(1) Safety, Security and Public Health	Support USDA in the enhancement of safety and security measures to protect USDA and agricultural resources and in related public health concerns
(2) Integrity of Benefits and Entitlement Programs	Reduce program vulnerabilities and enhance integrity in the delivery of benefits to individuals
(3) Management of Public Resources	Increase the efficiency and effectiveness with which USDA manages and employs public assets and resources including physical and information resources

Performance Measure	FY 05 Target	FY 05 Actual
(1) Percentage of resources dedicated to critical risk and high impact audits and investigations	90%	92.1%
(2) Percentage of audit recommendations where management decision is achieved within one year	85%	86.9%
(3) Percentage of investigative cases where criminal conviction or civil or other administrative action has been taken.	65%	67.5%

For FY 06, OIG again expects to achieve or exceed targeted levels. As the result of our successes, we are beginning to assess our performance targets to determine whether or not they need to be replaced by other measures and targets for FY 07.

FY 06 Performance Commitment, Measurements and Reporting

For tracking and reporting purposes, the FY 06 Work Plan has been organized into six OIG initiatives. For each FY 06 initiative, a performance indicator, performance objectives (i.e., tasks and projects), and a lead unit have been identified. Though we recognize that unanticipated circumstances or events may require us to adjust timeframes and priorities, OIG is committed to performing the work as described below.

Initiative	Performance Indicators	Performance Objectives	Lead Unit
Initiative 06-1: Implementation of OIG's Audit and Investigative Work Plans for FY 06	Decreased vulnerability in USDA program areas	Execute OIG's Annual Audit Plan (see Appendix E). Execute OIG's Investigative Program for FY06.	Audit Investigations
Initiative 06-2: Identification of risk indicators.	Increased ability to prevent or detect USDA program fraud and criminal activity and to reduce program costs	Monitor OIG-wide Hurricane Katrina disaster relief efforts to ensure accountability of USDA disaster assistance funds. Analyze audits and investigations of USDA crop insurance and disaster assistance programs and disaster assistance programs to identify ways to fortify program controls and reduce fraud and abuse. Review all USDA programs that transfer funds overseas to identify vulnerabilities and develop recommendations for enhanced integrity.	Planning and Special Projects (P&SP) P&SP P&SP

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Initiative	Performance Indicators	Performance Objectives	Lead Unit
Initiative 06-2: Identification of risk indicators.	Increased ability to prevent or detect USDA program fraud and criminal activity and to reduce program costs	Review scientific misconduct cases to identify program vulnerabilities and to make recommendations that support integrity in USDA funded research.	P&SP
		Evaluate conformity and/or duplication with USDA requirements by USDA compliance staffs.	P&SP
		Review of Food Stamp Program Electronic Benefit Transfer (EBT) Point of Sale Devices (POS) to prevent and deter unauthorized use of cloned POS devices.	Investigations
		Assess FAS Export Credit Guarantee Programs to identify and improve program integrity.	Investigations
Initiative 06-3: Human Capital Program Development and Implementation	Increased capacity to meet mission requirements	Develop Human Capital Plan that includes recruitment, EEO/diversity, training, retention, performance recognition, and succession planning.	Policy Development and Resource Management (PD&RM)
Initiative 06-4: Information Technology Expansion	Reduced staff hours applied to information analysis and administration	Develop automated systems capability for investigations case management.	PD&RM
		Implement advanced electronic filing/hotline.	
Initiative 06-5: Strategic Organizational Alignment	Increased staff and action response rates to critical operational, strategic, and communication issues	Establish an OIG-wide approach to risk management, planning, and project management.	P&SP
Initiative 06-6: Communications and Information Systems Enhancement	Increased internal and external awareness of OIG capabilities, requirements, and accomplishments	Develop a new OIG Policy System.	PD&RM
		Develop a prioritized list of directives to be updated.	
		Enhance OIG Internet and Intranet presence.	

The operational audit and investigative work conducted in FY 06 will be assessed using the performance measures in the OIG strategic plan (e.g., management decisions reached, and convictions and actions taken). Although the other work identified in this ABP is an important part of OIG operations, its impact cannot be easily quantified or judged based on FY 06 activities alone.

Throughout the FY 06 performance year, periodic reporting will measure progress toward the performance objectives identified for work under this ABP. We will revisit the focus and appropriateness of each initiative as necessary to ensure alignment with our strategic plan. Adjustments may be made to reflect shifting priorities, increased or reduced resources, or other circumstances that may arise.

Conclusion

Every effort was made in developing this ABP to ensure realistic assessment of the planned work's strategic alignment and importance, anticipated outcomes, and resource requirements. We believe it represents a balanced and achievable set of performance objectives for FY 06.

As with any plan, it is subject to change when necessary to allow OIG to remain responsive to critical or emerging issues and assist the Department in managing risks appropriately.

APPENDIX A

Related Materials and Information

OIG Strategic Plan for FY 2004-2008:

<http://www.usda.gov/oig/webdocs/rptstrategicplan.pdf>

USDA Strategic Plan for FY 2002-2007:

<http://www.usda.gov/ocfo/usdaspl/usdaspl.htm>

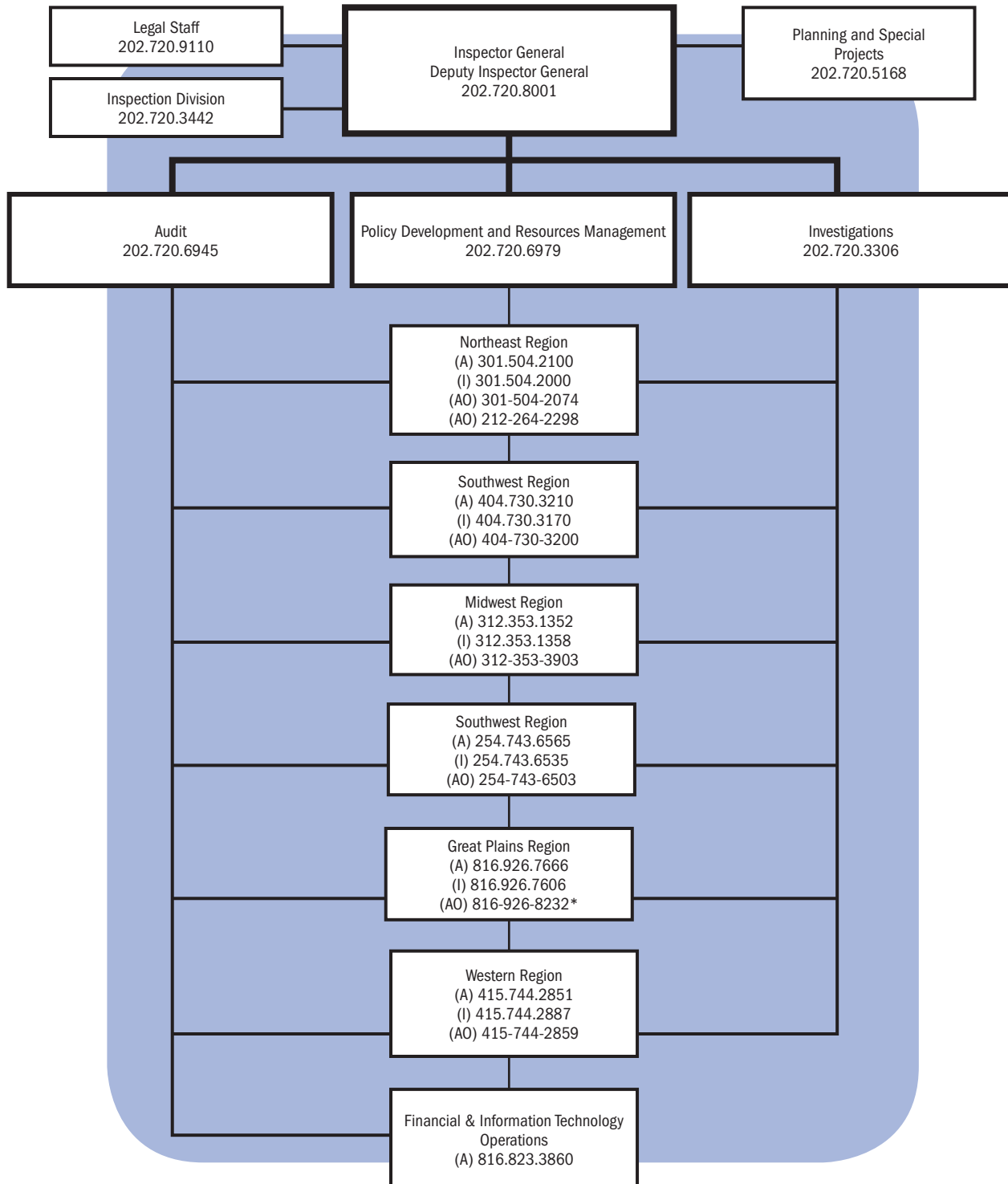
USDA Major Management Challenges for FY 2006:

<http://www.usda.gov/oig/webdocs/MgmtChallFinal050902.pdf>

APPENDIX B

OIG Organization Chart and Functional Responsibilities

As of October 2005



*Provides services to Financial & IT Operations

Areas of Responsibility:

Audit

The Office of Audit examines and verifies the economy and efficiency of USDA agency operations, to include effectiveness in achieving program results, compliance with applicable laws and regulations, and fairness in reporting of financial operations. In addition to audits performed by OIG staff, Audit contracts with certified public accountants for some audits and oversees the quality of the work of auditors under contract to other agencies of USDA.

OIG auditors conduct their work in accordance with Government Auditing Standards: June 2003 Revision, GAO-03-673G, (“Yellow Book”), published by the U.S. Government Accountability Office and in accordance with the professional standards set by the American Institute of Certified Public Accountants.

The planned distribution of audit resources for FY 06 work is broken down along USDA agency lines in Appendix C.

Inspection

The Inspection Division conducts systematic and independent reviews and investigations of the operations of OIG. Reviews are generally focused on management and internal controls, and investigations are generally in response to allegations of OIG employee misconduct or mismanagement issues.

Investigations

The Office of Investigations is responsible for conducting investigations of allegations of criminal activity, waste, abuse, and serious employee misconduct in the programs and operations of USDA. This requires the conduct of investigations, preparation of investigative reports, assistance in preparing for court proceedings, and follow up with the USDA agencies involved. Investigative work

is intended to result in appropriate actions to resolve allegations and to prevent and deter future instances of illegal or fraudulent acts or misconduct.

The planned distribution of investigative resources for FY 06 work is broken down along USDA agency lines in Appendix D.

Legal

The Legal Staff provides legal advice on issues arising in the course of audit and investigative activities and provides legal advice and representation on administrative and management issues. This office is also responsible for congressional and media relations, managing OIG’s ethics program, and managing OIG’s Freedom of Information Act (FOIA) and Privacy Act program.

Planning and Special Projects

The Office of Planning and Special Projects (P&SP) leads OIG efforts to develop and communicate results-oriented goals and strategies that align planning, resources, policies, processes, reporting and performance measures. P&SP is responsible for responding to issues of special interest, concern and/or immediacy, by conducting reviews, studies and analyses involving USDA programs.

Policy Development and Resources Management

The Office of Policy Development and Resources Management is responsible for managing the human, financial, information technology, and administrative capital of OIG. In addition, the Office facilitates OIG’s internal policy making apparatus and prepares cross-cutting documents on OIG accomplishments, to include the semiannual report to Congress, and OIG annual budget justification.

APPENDIX C

Distribution of Audit Resources by Agency

FY 2006 PLANNED		
MISSION AREA	AGENCY	
NATURAL RESOURCES AND ENVIRONMENT – 13.4%	Forest Service (FS)	8.9
	Natural Resources Conservation Service (NRCS)	4.5
FARM AND FOREIGN AGRICULTURAL SERVICES – 17.8%	Farm Service Agency (FSA)	7.0
	Foreign Agricultural Service (FAS)	2.3
	Risk Management Agency (RMA)	8.3
	Commodity Credit Corporation (financials) (CCC)	0.2
RURAL DEVELOPMENT – 11.7%	Rural Development (RD)	3.1
	Rural Utilities Service (RUS)	1.1
	Rural Housing Service (RHS)	6.1
	Rural Business-Cooperative Service (RBS)	1.2
	Rural Telephone Bank (financials) (RTB)	0.2
FOOD, NUTRITION, AND CONSUMER SERVICES – 14.9%	Food and Nutrition Service (FNS)	14.9
FOOD SAFETY – 0.8%	Food Safety and Inspection Service (FSIS)	0.8
MARKETING AND REGULATORY PROGRAMS – 5.0%	Agricultural Marketing Service (AMS)	0.5
	Animal and Plant Health Inspection Service (APHIS)	4.3
	Grain Inspection, Packers and Stockyards Administration (GIPSA)	0.2
RESEARCH, EDUCATION, AND ECONOMICS – 3.6%	Agricultural Research Service (ARS)	2.4
	Cooperative State Research, Education, and Extension Service (CSREES)	1.2
EXECUTIVE SECRETARIAT AND OTHER ENTITIES – 4.7%	Office of the Chief Financial Officer (OCFO), Office of the Chief Information Officer (OCIO), Delta Regional Authority (DRA), Northern Great Plains Regional Authority (NGPRA), Office of Procurement and Property Management (OPPM)	4.7
MULTIPLE AGENCY – 28.1%		28.1

APPENDIX D

Distribution of Investigative Resources by Agency

FY 2006 ANTICIPATED		
MISSION AREA	AGENCY	
NATURAL RESOURCES AND ENVIRONMENT – 5.5%	Forest Service (FS)	4.0
	Natural Resources Conservation Service (NRCS)	1.5
FARM AND FOREIGN AGRICULTURAL SERVICES – 30.0%	Farm Service Agency (FSA)	21.0
	Foreign Agricultural Service (FAS)	1.0
	Risk Management Agency (RMA)	8.0
RURAL DEVELOPMENT – 7.0%	Rural Utilities Service (RUS)	0.3
	Rural Housing Service (RHS)	4.7
	Rural Business-Cooperative Service (RBS)	2.0
FOOD, NUTRITION, AND CONSUMER SERVICES – 28.4%	Food and Nutrition Service (FNS)	28.4
FOOD SAFETY – 7.5%	Food Safety and Inspection Service (FSIS)	7.5
MARKETING AND REGULATORY PROGRAMS – 14.9%	Agricultural Marketing Service (AMS)	3.8
	Animal and Plant Health Inspection Service (APHIS)	10.4
	Grain Inspection, Packers and Stockyards Administration (GIPSA)	0.7
RESEARCH, EDUCATION, AND ECONOMICS – 0.7 %	Agricultural Research Service (ARS)	0.6
	Cooperative State Research, Education, and Extension Service (CSREES)	0.1
OTHER – 6.0%	Departmental Administration (DA), Office of the Chief Financial Officer (OCFO), Office of the Chief Information Officer (CIO), Civil Rights (CR), OIG, Other	6.0

APPENDIX E

Fiscal Year 2006 Audits Planned and In Process

AGENCY		TITLE	PRIMARY GOAL
AMS		Fresh Product Grading and Certification	Mgmt of Resources
		Adequacy of Meat Grading Procedures	Mgmt of Resources
APHIS		Citrus Canker Eradication Efforts and Payments	Integrity of Benefits
	*	Implementation of APHIS' Listed Agent and Toxin Regulations - Phase II	Safety and Security
		Interstate Certificate of Veterinary Inspection (ICVI) System	Safety and Security
		Effectiveness of APHIS-SITC's Controls to Identify and Prevent Unauthorized Entry of Prohibited Products	Safety and Security
		Licensing of Animal Exhibitors	Safety and Security
	*	Effectiveness of Surveillance Over Bovine Tuberculosis Eradication Program	Safety and Security
	*	Review of Customs and Border Protection's Agricultural Inspection Activities	Safety and Security
		Oversight and Control of APHIS Operations	Mgmt of Resources
		Controls at the APHIS Emergency Operations Center	Safety and Security
	*	Oversight of Avian Flu Outbreak	Safety and Security
		General Controls at the Center for Veterinary Biologics	Safety and Security
	*	Controls Over APHIS Issuance of Genetically Engineered Organisms Release Permits	Safety and Security
ARS		Controls Over Technology Transfer Agreements	Mgmt of Resources
		Contract Management at ARS	Mgmt of Resources
	*	ARS Accountability Over Newly Independent States Scientific Cooperation Programs	Mgmt of Resources
		ARS Intramural Research Projects	Mgmt of Resources
		Application Controls Over the National Pathogen Inventory	Safety and Security
CCC	*	CCC's FY 2005 Financial Statements	Mgmt of Resources
		CCC's FY 2006 Financial Statements	Mgmt of Resources
CIO	*	NITC FY 2005 General Controls Review	Mgmt of Resources
		NITC FY 2006 General Controls Review	Mgmt of Resources
CSREES		Tribal Land Grant Institutions	Mgmt of Resources
		CSREES Oversight of Awarded Research Agreements	Mgmt of Resources
DRA		Delta Regional Authority - FY 2004	Integrity of Benefits

AGENCY		TITLE	PRIMARY GOAL
FAS		International Trade Policy and Procedures	Mgmt of Resources
	*	Oversight of PVO Operations	Integrity of Benefits
		Export Credit Guarantee Programs	Mgmt of Resources
		Management and Security of Information Technology Resources	Mgmt of Resources
FNS	*	Survey of FNS-WIC Program, Puerto Rico	Integrity of Benefits
	*	FSP Retailer Reauthorizations and Visits	Integrity of Benefits
		North Carolina WIC Program: Food Costs and Administrative Costs	Integrity of Benefits
		Food Stamp Employment and Training Program	Integrity of Benefits
	*	FNS Nutrition Assistance Program, Puerto Rico	Integrity of Benefits
	*	FNS Procedures to Control State WIC Administrative Costs	Integrity of Benefits
		FNS Oversight of the National School Lunch and School Breakfast Programs	Mgmt of Resources
		CACFP Supper Program in Schools	Integrity of Benefits
		Financial Management of WIC and the Commodity Supplemental Food Program in Illinois	Integrity of Benefits
		Participant Eligibility and Vendor Monitoring in the WIC Program	Integrity of Benefits
	*	FNS FY 2005 Financial Statements	Mgmt of Resources
		FNS FY 2006 Financial Statements	Mgmt of Resources
		Application Control Review of the Store Tracking and Redemption Subsystem II	Mgmt of Resources
		EBT Implementation for the WIC Program	Integrity of Benefits
		EBT Disaster Planning	Integrity of Benefits
		FNS Summer Food Service Program	Integrity of Benefits
	*	Continued Monitoring of EBT Operations - National and Regional Office, State, Agency, and EBT Processor Oversight	Integrity of Benefits
		FNS Implementation of the Government Performance and Results Act	Mgmt of Resources
	*	National School Lunch Program, Avella, PA	Integrity of Benefits
	*	FNS Child Nutrition Labeling Program	Integrity of Benefits
		FNS Summer Food Service Program	Integrity of Benefits
		CACFP - Targeting Benefits Through Tiering	Integrity of Benefits
	*	FNS - Alert and Watch List	Integrity of Benefits
		Monitoring of EBT Operations in California	Integrity of Benefits
		Continued EBT Monitoring - State of Mississippi	Integrity of Benefits
FS	*	FS Capital Improvement Program	Mgmt of Resources
		FS Research Grants and Agreements Program	Integrity of Benefits
		Fire Incident Obligation Accounting	Mgmt of Resources
	*	Implementation of the Healthy Forests Initiative	Mgmt of Resources
	*	FS FY 2005 Financial Statements	Mgmt of Resources
		FS FY 2006 Financial Statements	Mgmt of Resources
		FS Infrastructure Management	Mgmt of Resources
		Oversight and Control of FS Activities	Mgmt of Resources
	*	Followup on Recommendations Made on FS Maintenance Backlog	Mgmt of Resources
		Support of National Energy Program	Mgmt of Resources

AGENCY		TITLE	PRIMARY GOAL
		FS Grazing Buyout	Mgmt of Resources
	*	FS Security Over Explosives - Followup	Safety and Security
	*	FS Large Fire Suppression Costs	Mgmt of Resources
		FS Special Use Program	Mgmt of Resources
		FS Stewardship Contracting Program	Mgmt of Resources
		FS Air Safety Program	Safety and Security
		Forest Legacy Program, Appraisal Process	Mgmt of Resources
		FS Firefighting Cost Share Agreements	Mgmt of Resources
FSA	*	FSA - Tobacco Transition Payment Program/Tobacco Buyout	Integrity of Benefits
		FSA Progress in Implementing the Debt Collection Improvement Act of 1996	Integrity of Benefits
		Review of FSA Loan Program in Puerto Rico	Integrity of Benefits
		Florida Hurricane Disaster Program Crop Insurance Requirements	Integrity of Benefits
		FSA Bioenergy Program	Integrity of Benefits
		FSA's Efforts to Identify and Recover Overpayments in the Counter-Cyclical Program	Mgmt of Resources
	*	Minority Participation in FSA's Farm Loan Programs	Mgmt of Resources
	*	FSA FY 2005 Accounting for Farm Loan Programs	Mgmt of Resources
		FSA FY 2006 Accounting for Farm Loan Programs	Mgmt of Resources
		Review of the Livestock Assistance Program	Integrity of Benefits
	*	Direct and Counter-Cyclical Program	Integrity of Benefits
		Quality of FSA Reviews Over Commodity Marketing Assistance Loans	Integrity of Benefits
		Conservation Reserve Program	Integrity of Benefits
	*	New Port Inspection Process Conducted by FSA Warehouse Examination Branch	Safety and Security
		Guaranteed Farm Loan Program	Integrity of Benefits
		Farm Stored Loans	Integrity of Benefits
	*	Disaster Assistance Payments for Crop Years 2001 and 2002	Integrity of Benefits
	*	Debt Forgiveness Restrictions on Borrower Eligibility for FLP Loans	Integrity of Benefits
	*	FSA Improper Payments - Finality Rule and Misaction/Misinformation	Mgmt of Resources
FSIS	*	FSIS State Operated Inspection Programs	Safety and Security
		Egg Processing Inspection	Safety and Security
	*	FSIS In-Plant Performance System (IPPS)	Safety and Security
GIPSA	*	Management and Oversight of the Packers and Stockyards Programs	Mgmt of Resources
MULTI	*	Evaluation of USDA's Progress in Enhancing Agriculture Biosecurity Through Diagnostic and Reporting Networks	Safety and Security
		Food Aid Information System	Mgmt of Resources
		Effectiveness and Enforcement of Debarment and Suspension Regulations in USDA	Integrity of Benefits
	*	Monitoring FSA and RMA Implementation of Emergency Relief Programs and Procedures for 2004 Hurricanes in Florida (Phase I)	Integrity of Benefits
		Coordination to Reconcile Slaughter Release Forms for Imported Animals	Safety and Security
	*	USDA's Progress to Implement the Improper Payments Information Act of 2002	Integrity of Benefits

AGENCY	TITLE	PRIMARY GOAL
	Improper Payments - Continued Review of Risk Assessment Process	Integrity of Benefits
	Improper Payments - Monitoring the Progress of Corrective Action for "Red" Programs	Integrity of Benefits
	USDA's Implementation of OMB Circular A-123, Appendix A, Internal Control Over Financial Reporting	Mgmt of Resources
	E-Gov Security	Mgmt of Resources
*	USDA's Certification and Accreditation Process	Integrity of Benefits
	Use of Funding for the Common Computing Environment/IT Convergence	Mgmt of Resources
	Management and Security Over USDA Wireless Connections	Safety and Security
*	FY 2005 Federal Information Security Management Act (FISMA) Report	Mgmt of Resources
	FY 2006 Federal Information Security Management Act (FISMA) Report	Mgmt of Resources
	FY 2004 and 2005 Working Capital Fund Financial Statements	Mgmt of Resources
	RD and FSA FY 2006 Field Confirmations	Mgmt of Resources
*	USDA FY 2005 Financial Statements	Mgmt of Resources
	USDA FY 2006 Financial Statements	Mgmt of Resources
*	Chesapeake Bay Program - Joint Review	Mgmt of Resources
	Trade Adjustment Assistance for Farmers	Mgmt of Resources
	Expenditures Under Emergency BSE Program	Mgmt of Resources
	BSE Maintenance Sampling - Phase IV	Safety and Security
*	USDA Homeland Security Initiatives	Safety and Security
	Effectiveness of Status Review Process in Assessing Producer Compliance With Conservation Provisions	Integrity of Benefits
*	Effectiveness of Quality Control Systems in Assessing Producer Compliance	Integrity of Benefits
*	Monitoring BSE Expanded Surveillance Program Implementation - Phase II	Safety and Security
*	Crop Bases on Lands With Conservation Easements - California	Mgmt of Resources
	Crop Bases on Lands With Conservation Easements - Nationwide	Mgmt of Resources
	USDA Controls Over Voyager Fleet Cards	Integrity of Benefits
	FSA and RMA Yield Differences	Mgmt of Resources
	Review of Crop Insurance Payments for Large Entity Farming Operations	Mgmt of Resources
	Controls Over Genetically Engineered Animals/Insects Research	Safety and Security
	Controls Over Separation of Genetically Engineered Grains	Safety and Security
	Review of Adjusted Gross Income Limitation	Integrity of Benefits
*	Application Controls Over the Processes Commodity Inventory Management System	Mgmt of Resources
	Contract Audit Administration	Integrity of Benefits
	Single Audit Management	Integrity of Benefits
	Special Request	Mgmt of Resources
	LAN and ARGOS Maintenance	Mgmt of Resources
NGPRA	Northern Great Plains Regional Authority	Mgmt of Resources
NRCS	Implementation of Flood Control Dams Rehabilitation	Safety and Security
	Controls Over Technical Service Providers	Mgmt of Resources
*	NRCS Application Controls - Program Contracts System	Safety and Security
	NRCS - Program Contracts System - Improper Payments	Mgmt of Resources

AGENCY		TITLE	PRIMARY GOAL
		NRCS Contract Administration	Mgmt of Resources
		Conservation Security Program	Integrity of Benefits
		Environmental Quality Incentives Program	Integrity of Benefits
	*	NRCS Wetland Restoration	Mgmt of Resources
		NRCS - Financial Management Division Accountability	Mgmt of Resources
	*	NRCS - Controls Over Vehicle Maintenance Costs	Mgmt of Resources
OCFO	*	FY 2005 National Finance Center IT Controls	Mgmt of Resources
		FY 2006 National Finance Center General Controls	Mgmt of Resources
		FY 2006 WCF Financial Statements	Mgmt of Resources
	*	FY 2005 Agreed Upon Procedures: Retirement, Health and Life Insurance and Headcount	Mgmt of Resources
		Agreed Upon Procedures: Retirement, Health Benefits, and Life Insurance/Withholdings/Contribution and Supplemental Headcount Report Submitted to OPM FY 2006	Mgmt of Resources
	*	Review of the National Finance Center Vend Table	Mgmt of Resources
	*	Review of Change Controls Over USDA Applications Maintained by OCFO/Controller Operations	Mgmt of Resources
		Management Over T&A Data Processed by Time at NFC	Mgmt of Resources
		OCFO/NFC Controls Over Non-Automated Payroll Processing	Mgmt of Resources
		Controls Over the Table Management System at OCFO/NFC	Mgmt of Resources
		Controls Over Final Action on Audit Recommendations	Mgmt of Resources
OPPM	*	Review of Acquisition Planning and Processing	Mgmt of Resources
		Nationwide Recapture of Taxes Paid	Mgmt of Resources
RBS		RBS - Intermediary Re-lending Program	Integrity of Benefits
	*	RBS Value-Added Agricultural Product Market Development Grants (VADG)	Integrity of Benefits
		B&I Guaranteed Loans to Non-Traditional Lenders	Integrity of Benefits
RD	*	Rural Development FY 2005 Financial Statements	Mgmt of Resources
		Rural Development FY 2006 Financial Statements	Mgmt of Resources
	*	Review of the Shenandoah Valley Electric Cooperative Grant	Mgmt of Resources
		RD Eligibility Controls Over Con Act Loans	Integrity of Benefits
RHS	*	Guaranteed Rural Housing Loan Program Followup	Integrity of Benefits
		RRH Project Maintenance and Reserve Account Funding - Florida	Integrity of Benefits
		Community Facilities Program	Integrity of Benefits
		Single Family Housing: Direct Loan Programs Loan Origination Practices	Integrity of Benefits
	*	Single Family Housing Borrower Income Verification - Florida	Integrity of Benefits
		RRH Project Maintenance Inspection Procedures	Mgmt of Resources
		Rural Rental Housing Construction Costs	Integrity of Benefits
	*	RRH Loan Prepayment and Restrictive Use Agreements	Integrity of Benefits
		Controls Over Multi-Family Housing Assistance Program	Integrity of Benefits
		RHS (Section 538) Guaranteed Loans	Integrity of Benefits
		RD - Multi-Family Housing Programs - Selected Project	Integrity of Benefits

AGENCY		TITLE	PRIMARY GOAL
		Oklahoma RRH Management Company	Mgmt of Resources
RMA		RMA Compliance Office Activities	Mgmt of Resources
	*	Evaluation of Pool Distribution of Policies by Insurance Companies	Mgmt of Resources
		Controls Over Optional Unit Provisions	Integrity of Benefits
		Controls Over Catastrophic Crop Underwriting	Integrity of Benefits
	*	FY 2005 FCIC Financial Statements	Mgmt of Resources
		FY 2006 FCIC Financial Statements	Mgmt of Resources
		Crop Insurance Agents Sales Practices	Integrity of Benefits
		Asian Soybean Rust Claims	Integrity of Benefits
		Penalties Required for Inaccurate Reporting of Crop Insurance Acreage	Integrity of Benefits
		RMA Implementation of \$500,000 Claim Decision Process	Integrity of Benefits
		Contracting for Services Under the Agricultural Risk Protection Act (ARPA) of 2000	Mgmt of Resources
		RMA's Management Controls Over Producer Filing of Late Acreage Reports	Mgmt of Resources
		Financial Review of Reinsured Organizations - Phase 2	Mgmt of Resources
	*	Zero Acreage Reporting Abuse	Integrity of Benefits
	*	Adjusted Gross Revenue Program - Washington	Integrity of Benefits
		Effectiveness of RMA Controls Over Prevented Planting Indemnity Payments	Integrity of Benefits
		Group Risk Crop Insurance	Integrity of Benefits
	*	New Crop Programs Submitted by Private Companies	Mgmt of Resources
RTB	*	FY 2005 RTB Financial Statements	Mgmt of Resources
		FY 2006 RTB Financial Statements	Mgmt of Resources
RUS		RD's Contract with National Rural Water Association - Circuit Riders	Safety and Security
		Rural Public Television Digital Transition Grants	Integrity of Benefits
	*	Broadband Grant and Loan Programs	Integrity of Benefits

Notes

Safety and Security: Support USDA in the enhancement of safety and security measures to protect USDA and agricultural resources and in related public health concerns.

Integrity of Benefits: Reduce program vulnerabilities and enhance integrity in the delivery of benefits to individuals.

Management of Resources: Increase the efficiency and effectiveness with which USDA manages and employs public assets and resources including physical and information resources.

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